

- Line 19(a), Repayments of Loans Made or Guaranteed by the Candidate
- Line 19(b), Repayments of All Other Loans
- Line 19(c), Total Loan Repayments
- Line 20(a), Refunds of Contributions (made by) Individuals/Persons Other than Political Committees
- Line 20(b), Refunds of Contributions (made by) Political Party Committees
- Line 20(c), Refunds of Contributions (made by) Other Political Committees (such as PACs)
- Line 20(d), Total Contribution Refunds
- Line 21, Other Disbursements.

For detailed information describing each category see “The Detailed Summary Page” section later in this chapter.

For each category, a committee must disclose the total for the current reporting period and the election-cycle-to-date total. In addition to reporting these totals, a committee often has to itemize disbursements by providing supplemental information on supporting Schedules B. 104.3(b)(2) and (4). A committee must use a separate Schedule B for each category of disbursements that must be itemized; the committee may not mix different categories of disbursements on the same schedule. Electronic filers must separately enter each disbursement when entering data in order to correctly generate the report. Paper-filing committees should complete the supporting Schedules first so that they may transfer totals from these Schedules to the Detailed Summary Page.

- Category/Type of disbursement (numbered categories detailed on the Instructions for Schedule B, Itemized Disbursements; available online at <http://www.fec.gov/pdf/forms/fec-frm3i.pdf>), (filling in this category is optional);
- Date of disbursement; and
- Amount of disbursement.

104.3(b)(4) and 104.9.

## Purpose

For reporting purposes, the “purpose” of disbursement refers to a brief statement or description about the reason for the disbursement. The description must be sufficiently specific, when considered within the context of the payee’s identity, to make the reason for the disbursement clear. 104.3(b)(4)(i)(A) and (B). The Commission has published a non-exhaustive list of acceptable and unacceptable purpose descriptions at <http://www.fec.gov/law/policy.shtml#purpose>.

## Election Designation

When itemizing a disbursement, the committee does not need to check the box designating it for a particular election (“primary,” “general” or “other”), unless the entry relates to a contribution to another candidate. In that case, the committee must indicate the election to which it relates (see example below.)

## 14. How to Itemize Disbursements

For each disbursement that must be itemized, the committee must include the following information:

- Name of payee;
- Address of payee;
- Purpose of disbursement (a brief description of why the disbursement was made);

### OPERATING EXPENDITURES

SCHEDULE B (FEC Form 3) ITEMIZED DISBURSEMENTS		Use separate schedule(s) for each category of the Detailed Summary Page	FOR LINE NUMBER: (check only one)	PAGE	OF	
			<input checked="" type="checkbox"/> 17 20a	<input type="checkbox"/> 18 20b	<input type="checkbox"/> 19a 20c	<input type="checkbox"/> 19b 21
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.						
NAME OF COMMITTEE (in Full) <b>Doe for Congress Committee</b>						
Full Name (Last, First, Middle Initial)						
A. <b>Quick Printing Inc.</b>				Date of Disbursement		
Mailing Address <b>567 4th Street</b>				01 / 28 / 2012		
City <b>Fair Lakes</b> State <b>VA</b> Zip Code <b>00000</b>				Amount of Each Disbursement this Period		
Purpose of Disbursement <b>Printing Brochures</b>				300.00		
Candidate Name				006 Category/ Type		
Office Sought:		Disbursement For:				
<input type="checkbox"/> House <input type="checkbox"/> Senate <input type="checkbox"/> President		<input type="checkbox"/> Primary <input type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼				
State: District:						

## Contributions to Other Candidates

Contributions to other candidates are included in the total for Line 21 (“Other Disbursements”) and are itemized on Schedule B for that Line if they are made to a federal candidate for any amount or are made to a nonfederal candidate and exceed \$200 for the election cycle to date. When itemizing a contribution to another candidate (either federal or nonfederal, e.g., state or local), the committee must report the information listed above.

### Additional Information Required for Contributions to Other Federal Candidates

If the contribution is to a federal candidate, the committee must also itemize:

- The recipient candidate’s name;
- The office sought by checking the appropriate box;
- The state and, if applicable, Congressional district; and
- The election for which the contribution was made (by checking the appropriate box—“primary,” “general” or “other”). It is recommended that the committee designate any contributions it makes. 104.3(b)(3)(v). (See example below.)

## 15. When to Itemize Disbursements

### Regardless of Amount

Three categories of disbursements must be itemized regardless of amount:

- Transfers (Line 18);
- Loan Repayments (Lines 19(a) and 19(b)); and
- Contributions to other federal candidates (Line 21). 104.3(b)(4)(ii), (iii) and (v).

Refunds of contributions must be itemized only if the incoming contribution had to be itemized on Schedule A.

### Itemization Threshold Exceeded

Two categories of disbursements are subject to the \$200 election cycle threshold for itemization:

- Operating Expenditures (Line 17); and
- Other Disbursements (encompassing all disbursements that do not fit into the other categories) (Line 21). 104.3(b)(4)(i) and (vi).

A disbursement under these categories must be itemized if it:

- Exceeds \$200; or
- Aggregates over \$200 when added to other disbursements (within the same category) made to the same payee during an election cycle.

### Credit Card Transactions

In the case of operating expenditures charged on a credit card, a committee must itemize a payment to a credit card company if the payment exceeds the \$200 aggregate threshold for itemization explained above. The committee

must also itemize, as a memo entry, any specific transaction charged on a credit card if the payment to the actual vendor exceeds the \$200 threshold. The memo entry must also include the name and address of the vendor, the purpose of the

CONTRIBUTIONS TO OTHER FEDERAL CANDIDATES

<b>SCHEDULE B (FEC Form 3)</b>		Use separate schedule(s) for each category of the Detailed Summary Page		FOR LINE NUMBER: (check only one)		PAGE OF	
<b>ITEMIZED DISBURSEMENTS</b>				<input type="checkbox"/> 17 20a		<input type="checkbox"/> 18 20b	
				<input type="checkbox"/> 19a 20c		<input checked="" type="checkbox"/> 19b 21	
Any information copied from such Reports and Statements may not be sold or used by any person for the purpose of soliciting contributions or for commercial purposes, other than using the name and address of any political committee to solicit contributions from such committee.							
NAME OF COMMITTEE (In Full)							
Doe for Congress Committee							
Full Name (Last, First, Middle Initial)							
A. Cunningham for Senate				Date of Disbursement			
Mailing Address				<input type="text" value="03"/> / <input type="text" value="29"/> / <input type="text" value="2012"/>			
77 Center Street							
City		State		Zip Code		Amount of Each Disbursement this Period	
Houston		TX		00000		<input type="text" value="2,000.00"/>	
Purpose of Disbursement				<input type="text" value="011"/>			
Contribution				Category/Type			
Candidate Name							
Richard Cunningham							
Office Sought:		Disbursement For:					
<input type="checkbox"/> House <input checked="" type="checkbox"/> Senate <input type="checkbox"/> President		<input type="checkbox"/> Primary <input checked="" type="checkbox"/> General <input type="checkbox"/> Other (specify) ▼					
State: TX		District:					